

**IN THE CLAIMS:**

1-18. (Canceled)

19. (Previously Presented) An electromagnetic wave absorber comprising composite magnetic particles having a grain size smaller than 10 $\mu$ m in which magnetic metal grains and ceramic are unified,

wherein said composite magnetic particles are substantially oblate composite magnetic particles and are substantially oriented in one direction in said material having a high electric resistivity.

20-37. (Canceled)

38. (Previously Presented) An electromagnetic wave absorber comprising composite magnetic particles in which a plurality of fine magnetic metal grains and ceramic are unified by enclosing said plurality of fine magnetic metal grains with said ceramic,

wherein said composite magnetic particles are substantially oblate composite magnetic particles and are substantially oriented in one direction in said material having a high electric resistivity.

39. (Previously Presented) An electromagnetic wave absorber comprising composite magnetic particles in which magnetic metal grains and a plurality of

ceramic grains are unified by embedding the ceramic grains into the magnetic metal grains,

wherein said composite magnetic particles are substantially oblate composite magnetic particles and are substantially oriented in one direction in said material having a high electric resistivity.

40. (Previously Presented) An electromagnetic wave absorber formed by compounding together both composite magnetic particles, in which magnetic metal grains and ceramics are unified, and a material having an electric resistivity higher than an electric resistivity of the composite magnetic particles,

wherein said composite magnetic particles are substantially oblate composite magnetic particles and are substantially oriented in one direction in said material having a high electric resistivity.

41. (Previously Presented) An electromagnetic wave absorber according to any one of claims 19 and 38 to 40, wherein said magnetic metal is at least one kind of metal or alloy selected from the group consisting of iron, cobalt and nickel, and said ceramic is at least one kind of ceramic selected from the group consisting of oxide, nitride and carbide of iron, aluminum, silicon, titanium, barium, manganese, zinc, magnesium, cobalt and nickel.

42. (Previously Presented) An electromagnetic wave absorber according to any one of claims 19 and 38 to 40, wherein a volume ratio of said ceramic to the

composite magnetic particle is 10 to 75 %, and said ceramic is embedded in said magnetic metal grains.

43. (Previously Presented) An electromagnetic wave absorber according to any one of claims 19 and 38 to 40, wherein an average crystal grain size of said composite magnetic particle is smaller than 50 nm.

44. (Previously Presented) An electromagnetic wave absorber according to any one of claims 19 and 38 to 40, wherein the surface of said composite magnetic particle is coated with a material having an electric resistivity higher than an electric resistivity of said composite magnetic particle.

45. (Previously Presented) An electromagnetic wave absorber according to any one of claims 19 and 38 to 40, wherein said composite magnetic particle has an aspect ratio larger than 2, and has an oblate shape.

46. (Previously Presented) An electromagnetic wave absorber according to any one of claims 19 and 38 to 40, wherein said composite magnetic particles are uniformly dispersed in said material having the high electric resistivity.